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Group 2700

To: Commissioner of Patents and Trademarks
Washington, D.C. 20231

Fr: George O. Saile, Reg. No. 19,572
20 McIntosh Drive
Poughkeepsie, N.Y. 12603

Subject:

Serial No. 09/408,703 09/30/99

C.T. Horng, R.Y. Tong, K.C. Ju,
M.M Chen, J.W. Chang, Kochan Ju,
Simon Liao

GIANT MAGNETORESISTIVE (GMR) SENSOR
ELEMENT WITH ENHANCED MAGNETO-
RESISTIVE (MR) COEFFICIENT

Grp. Art Unit: 2754

ASSOCIATE POWER OF ATTORNEY

I hereby appoint Alek Szecsy, registration number
37,949, as my associate attorney in this case. His telephone
number is (914) 471-0790.

Please continue to direct all correspondence in this case
to the undersigned attorney.

Respectfully submitted,

Stephen B. Ackerman,

Principal attorney of record